

## E2E Networks Limited

### BUSINESS RESPONSIBILITY AND SUSTAINABILITY POLICY

#### 1. Overview

The Securities and Exchange Board of India (“SEBI”) has mandated the Business Responsibility and Sustainability Report (“BRSR”) for the top 1000 listed entities by market capitalisation. This Policy is formulated in alignment with the **National Guidelines on Responsible Business Conduct (NGRBC)** issued by the Ministry of Corporate Affairs.

As an information technology infrastructure and cloud services provider, **E2E Networks Limited** (hereinafter referred to as “E2E” or “the Company”) is committed to conducting its business in a responsible and sustainable manner. The Company endeavours to strike an appropriate balance between economic performance, social responsibility, and environmental considerations in its dealings with various stakeholders, including but not limited to employees, customers, investors, business partners, regulators, and society at large.

E2E is committed to integrating the principles of Business Responsibility and Sustainability into its operations and decision-making processes and, within its sphere of influence, encourages the adoption of responsible business practices across its value chain, considering the respective operational and financial capabilities of its partners and associates.

#### 2. Scope and Applicability

The scope of this Policy encompasses all Directors, employees, and business divisions of **E2E Networks Limited**. It extends to all operational units of the Company, including subsidiaries, as well as external stakeholders and value chain partners, to the extent applicable.

This Policy was approved by the Board of Directors of **E2E Networks Limited** on [Date of approval] and is effective from the same date and applies to all areas of E2E’s business and operations.

#### 3. Objectives

The BRSR policy aims to achieve four key goals:

- **Transparency:** Enhance stakeholder confidence through transparent disclosure of sustainability and responsible business practices.
- **Adherence:** Ensure compliance with applicable laws, regulations, and SEBI BRSR requirements.
- **Engagement:** Promote meaningful engagement with stakeholders to understand expectations and address concerns.

- **Improvement:** Establish a framework for continuous improvement in ESG performance through monitoring and review.

#### 4. ESG Materiality Assessment and Mitigation

E2E recognises the importance of identifying, assessing, and managing ESG-related risks and opportunities. The Company adopts a structured approach to risk management through its existing Risk Management framework, which includes the identification of material risks across operations, compliance, governance, and sustainability aspects.

Material ESG risks are reviewed periodically by senior management and, where appropriate, by the Board or its Committees. The Company endeavours to strengthen organisational resilience by integrating ESG considerations into its business strategy, operational controls, and decision-making processes.

#### 5. The 9 Principles of Responsible Business Conduct

E2E is committed to implementing appropriate governance and operational frameworks designed to effectively manage material ESG risks. The Company adopts a systematic approach for identifying, assessing, and mitigating ESG-related risks and impacts arising from its operations. Through periodic review, performance monitoring, and continuous oversight, and by engaging with relevant stakeholders where appropriate, E2E seeks to strengthen organisational resilience against ESG-related challenges.

##### **Principle 1: Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable**

E2E emphasises ethical corporate conduct, integrity, and accountability as the foundation of its business operations. The Company believes that strong governance practices are essential to protect stakeholder interests, ensure regulatory compliance, and support sustainable growth. The Board of Directors and senior management are committed to upholding high standards of transparency and ethical behaviour across all levels of the organisation.

##### **Policy Actions:**

- Promote ethical conduct, integrity, and transparency in all business activities and decision-making processes.
- Ensure compliance with applicable laws, regulations, and statutory requirements, including accurate and timely financial and non-financial disclosures.
- Establish and maintain governance structures and internal controls to prevent conflicts of interest, unethical conduct, bribery, and corruption.
- Ensure fair and transparent dealings with all stakeholders, including adherence to principles relating to related party transactions and remuneration practices.

- Safeguard confidential and sensitive information, including unpublished price sensitive information, and ensure fair disclosure in accordance with applicable regulations.
- Implement appropriate compliance monitoring and oversight mechanisms, including Board-level supervision through committees and governance structures.
- Provide secure and confidential channels for reporting unethical conduct, misconduct, or violations of policies, with protection against retaliation.
- Promote transparency in tax practices and ensure responsible financial conduct.
- Integrate ESG considerations, including materiality assessment, into governance and decision-making processes, where applicable.
- Encourage adherence to ethical standards and governance principles across the value chain, within the Company's sphere of influence.
- Promote ethical, transparent, and responsible practices across the supply chain by aligning with the Company's Supply Chain Management Policy and encouraging compliance among vendors and business partners.

**The Company has adopted the following policies and governance mechanisms to support ethical and transparent conduct:**

- Code of Conduct of Directors and Senior Management
- Code of Conduct for Independent Directors
- Code of Conduct for Prevention of Insider Trading
- Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information
- Whistle Blower Policy
- Board Diversity Policy
- Dividend Distribution Policy
- Risk Management Policy

**Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe**

E2E is committed to delivering reliable, secure, and responsible cloud and IT infrastructure services while integrating sustainability considerations across its service lifecycle. The

Company seeks to ensure that its offerings are designed, delivered, and managed in a manner that minimises adverse environmental and social impacts and complies with applicable legal and regulatory requirements.

**Policy Actions:**

- Provide cloud and IT infrastructure services that are reliable, secure, and compliant with applicable quality, safety, and regulatory standards.
- Ensure service quality, safety, and reliability through appropriate controls, monitoring mechanisms, and continuous improvement practices.
- Promote efficient utilisation of resources, including energy, computing infrastructure, and network capacity, across service delivery and operations.
- Encourage responsible and sustainable use of technology by customers and stakeholders, wherever applicable.
- Periodically review service architecture, delivery processes, and technologies to enhance efficiency, reliability, and sustainability.
- Promote sustainable sourcing practices, wherever applicable, by encouraging responsible procurement and selection of vendors and service providers in line with environmental and ethical considerations.
- Encourage safe disposal, recycling, and reuse of packaging materials and other operational waste, wherever applicable, in accordance with regulatory requirements and responsible business practices.
- Respect intellectual property rights and promote responsible innovation and use of technology.
- Comply with all applicable laws and regulations relating to service delivery, consumer protection, and technology usage.

**Supporting Policies:**

- Risk Management Policy

**Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**

E2E recognises its employees as a key driver of organisational performance and long-term sustainability. The Company is committed to providing a safe, inclusive, and respectful work environment that promotes employee well-being, professional development, and equal

opportunity. E2E strives to foster a culture of trust, accountability, and mutual respect across its workforce.

**Policy Actions:**

- Provide equal opportunities in recruitment, employment, training, and career progression without discrimination on the basis of gender, age, religion, caste, disability, or any other protected characteristic.
- Ensure a safe, healthy, and dignified workplace, free from harassment, intimidation, or discrimination, and promote awareness through appropriate policies and training.
- Support employee well-being by encouraging work-life balance, mental and physical health, and access to grievance redressal mechanisms.
- Prohibit child labour, forced labour, and any form of exploitative employment practices across the Company's operations.
- Promote continuous learning, skill development, and capacity building to support employee growth and organisational effectiveness.
- Respect the rights of employees to freedom of association and fair employment practices, in accordance with applicable laws.
- Provide accessible and confidential grievance redressal mechanisms for employees to raise concerns and seek resolution.
- Extend responsible employment practices, within the Company's sphere of influence, to contractual workers and value chain partners, where applicable.

**Supporting Policies:**

- Policy on Prevention of Sexual Harassment at Workplace (POSH)
- Whistle Blower Policy

**Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders**

E2E recognises that it operates within a broader ecosystem comprising multiple stakeholders, including employees, customers, investors, suppliers, business partners, regulators, and the communities in which it operates. The Company is committed to understanding and responding to stakeholder interests in a fair, transparent, and responsible manner.

E2E endeavours to engage with its stakeholders to identify material concerns, assess the impact of its operations, and incorporate relevant stakeholder perspectives into its business decisions, while maintaining compliance with applicable laws and regulatory requirements.

**Policy Actions:**

- Identify key stakeholder groups and establish appropriate mechanisms for engagement and communication.
- Maintain transparency regarding the impact of the Company's policies, decisions, operations, and services on stakeholders.
- Consider stakeholder interests, including those of vulnerable or marginalised groups, while planning and executing business activities.
- Encourage responsible practices across the value chain and promote alignment with the principles of responsible business conduct, within the Company's sphere of influence.
- Provide accessible grievance redressal mechanisms to enable stakeholders to raise concerns and seek resolution in a timely manner.

**Supporting Policies:**

- Whistle Blower Policy
- Corporate Social Responsibility Policy
- Risk Management Policy

**Principle 5: Businesses should respect and promote human rights**

E2E is committed to respecting and promoting human rights in all its business activities and relationships, in accordance with applicable constitutional provisions, laws, and recognised standards. The Company believes that respect for human rights is integral to ethical conduct, responsible governance, and sustainable business practices.

E2E endeavours to integrate respect for human rights into its management systems and operational practices, and to ensure that its activities do not cause, contribute to, or exacerbate adverse human rights impacts on employees, customers, communities, or other stakeholders.

**Policy Actions:**

- Maintain compliance with applicable constitutional provisions, labour laws, and legal requirements relating to human rights.
- Integrate respect for human rights into management systems by identifying and assessing potential human rights impacts arising from operations and business activities, and by ensuring access to appropriate grievance redressal mechanisms.
- Prohibit and not engage in or support any form of forced labour, child labour, or exploitative employment practices, and ensure fair labour practices and safe working conditions for all employees.

- Promote diversity, equality, and non-discrimination in the workplace and prohibit any form of harassment, abuse, or violence.
- Create awareness among employees regarding human rights, relevant laws, and Company policies through appropriate communication and training.
- Recognise and respect human rights, including the right to fair wages and remuneration, for all stakeholders, including employees, communities, consumers, and vulnerable or marginalised groups.
- Promote awareness and realisation of human rights across the value chain, within the Company's sphere of influence.
- Take appropriate corrective actions to address adverse human rights impacts caused by or linked to the Company's operations.
- Encourage business partners, suppliers, and third parties to respect and adhere to the principles outlined in this Policy.

**Supporting Policies:**

- Policy on Prevention of Sexual Harassment at Workplace (POSH)
- Whistle Blower Policy

**Principle 6: Businesses should respect and make efforts to protect and restore the environment**

E2E recognises that responsible environmental management is essential to sustainable business operations and long-term value creation. The Company is committed to minimising the environmental impact of its activities and to promoting efficient use of resources across its operations, in accordance with applicable environmental laws and regulatory requirements.

As a cloud and IT infrastructure services provider, E2E endeavours to integrate environmental considerations into its operational practices, technology choices, and risk management processes, with a focus on efficiency, compliance, and continuous improvement.

**Policy Actions:**

- Develop appropriate strategies for the sustainable and efficient use of natural resources, giving due consideration to stakeholder expectations and ensuring sustainability through reduction, reuse, recycling, and responsible waste management practices.
- Promote efficient use of energy by adopting cleaner technologies, energy-efficient systems, and, where feasible, renewable energy solutions to reduce energy consumption and greenhouse gas emissions across operations.

- Encourage responsible water usage across offices and operational, in line with applicable norms and best practices.
- Prevent and abate pollution by implementing appropriate control measures, assessing environmental risks and impacts, and taking corrective actions with due regard to public interest.
- Develop and maintain appropriate environmental management practices and contingency measures to prevent, mitigate, and control potential environmental impacts or incidents arising from operations or, where applicable, value chain activities.
- Report environmental performance and related risks to stakeholders in a fair and transparent manner, as required under applicable regulatory frameworks.
- Promote environmental awareness among employees and encourage responsible environmental behaviour through communication and sensitisation initiatives.
- Comply with all applicable environmental laws, rules, and regulations issued by governmental and regulatory authorities.
- Encourage and support value chain partners, within the Company's sphere of influence, to adopt environmentally responsible practices consistent with this Policy.

**Supporting Policies:**

- Risk Management Policy
- Corporate Social Responsibility Policy

**Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

E2E recognises that engagement with government authorities, regulators, trade bodies, and industry associations is an important aspect of operating in a regulated and evolving business environment. The Company is committed to ensuring that any such engagement is undertaken in a responsible, transparent, and ethical manner, in accordance with applicable laws and regulations.

E2E endeavours to ensure that its policy advocacy positions remain aligned with the principles of responsible business conduct and the core elements of the National Guidelines on Responsible Business Conduct.

**Policy Actions:**

- Ensure that all public policy advocacy positions and representations are consistent with the principles outlined in this Policy and the core elements of the applicable Guidelines.

- Utilise trade chambers, industry associations, and collective platforms for policy advocacy in a responsible and transparent manner.
- Ensure that engagements and decisions relating to public and regulatory policy are carried out openly and responsibly, with no scope for unethical conduct or undue influence.

**Supporting Policies:**

- Code of Conduct of Directors and Senior Management
- Code of Conduct for Independent Directors
- Risk Management Policy

**Principle 8: Businesses should promote inclusive growth and equitable development**

E2E recognises that businesses have an important role to play in contributing to inclusive growth and equitable social and economic development. The Company seeks to conduct its operations in a manner that supports societal well-being and aligns with national and local development priorities, while being sensitive to the needs and concerns of the communities impacted by its activities.

E2E endeavours to integrate social considerations into its business practices and to contribute positively to the communities in which it operates, in accordance with its Corporate Social Responsibility framework and applicable laws.

**Policy Actions:**

- Understand the social and economic impacts of the Company's operations and take appropriate measures to minimise adverse impacts on communities and stakeholders.
- Encourage innovation and, where feasible, invest in products, technologies, and processes that contribute to societal well-being and inclusive development.
- Support local and national development priorities through responsible business practices and CSR initiatives, in accordance with applicable statutory requirements.
- Encourage, preferential procurement and engagement with local suppliers and service providers, while maintaining fairness, quality, and compliance with applicable requirements, wherever feasible.
- Encourage employee participation in volunteerism and community service activities to support social development initiatives.
- Maintain sensitivity to local conditions and concerns, particularly while operating in or engaging with underdeveloped or vulnerable regions.

**Supporting Policies:**

- Corporate Social Responsibility Policy

**Principle 9: Businesses should engage with and provide value to their customers in a responsible manner**

E2E recognises customers as key stakeholders and is committed to delivering reliable, secure, and responsible cloud and IT infrastructure services. The Company seeks to build long-term customer trust by ensuring service quality, transparency, data protection, and ethical business practices, while prioritising the overall well-being of customers and society.

E2E endeavours to ensure that its customer engagement, service delivery, and data handling practices are fair, transparent, and aligned with applicable laws, contractual obligations, and recognised standards of responsible business conduct.

**Policy Actions:**

- Ensure that the promotion, pricing, and provision of cloud and IT services are fair, transparent, and do not restrict customer freedom of choice or fair competition.
- Prioritise customer trust, service reliability, and continuity by maintaining appropriate operational controls and service management practices.
- Exercise due care to avoid service practices that may lead to inefficient or excessive consumption of resources, including computing and energy resources, wherever feasible.
- Promote and communicate services in a truthful and responsible manner, avoiding misleading claims, misrepresentation, or unfair practices.
- Establish and maintain transparent and accessible customer grievance redressal mechanisms to address service-related concerns, complaints, or feedback in a timely manner.
- Educate and guide customers, wherever applicable, on the responsible, secure, and appropriate use of cloud services and technology offerings.
- Protect the privacy, confidentiality, and integrity of customer data by implementing appropriate cybersecurity, data protection, and information security controls, and by taking reasonable measures to prevent unauthorised access, data breaches, or misuse of information.
- Ensure that customer data is handled in accordance with applicable laws, contractual commitments, and internal data protection and information security policies.

**Supporting Policies:**

- Code of Conduct of Directors and Senior Management

- Risk Management Policy
- Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information

## 6. Grievance Redressal Mechanism

E2E recognizes the importance of acknowledging and resolving stakeholder grievances. To ensure effective resolution, the Company has implemented specific mechanisms for reporting issues and providing feedback regarding its principles. Established channels are available for stakeholders to express and address their concerns.

Stakeholder	Authority and contact details
Shareholders and Investors	Company Secretary & Compliance Officer , +91-11-41133905
Employees and Workers	HR Head, +91-11-41133905
Community	-
Value Chain Partners	Sales Department, +91-11-41133905
Customers	Sales Department, +91-11-41133905
Other (If any, please specify)	NA

## 7. Implementation and Monitoring

Company Secretary & Compliance Officer of the company shall be responsible for the implementation of the Policy and monitor the compliance with the same across the company, under the guidance and support of the Board of Directors. The Company Secretary & Compliance Officer shall report adherence to this Policy to the Board of Directors.

## 8. Policy Review and Amendments

The BRSR Policy would be subject to modification in accordance with the guidelines /clarifications as may be issued from time to time by relevant statutory and regulatory authorities. The Board may modify, add, delete , or amend any of the provisions of this policy. Any exceptions to the BRSR Policy must be consistent with the regulations and approved in the manner determined by the Board of Directors.